



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ADAMS MUNICIPAL WATER & SEWER UTILITY

Principal Office: 101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ADAMS MUNICIPAL WATER & SEWER UTILITY**Utility Address:** 101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009**When was utility organized?** 12/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA L RITCHIE**Title:** CLERK-TREASURER**Office Address:**101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009**Telephone:** (608) 339 - 6516**Fax Number:** (608) 339 - 8170**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE AND COMPANY LLP**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR KENNETH ROMELL**Title:** MAYOR**Office Address:**101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009**Telephone:** (608) 339 - 3913**Fax Number:** (608) 339 - 8040**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE AND COMPANY LLP**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 2/17/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY MOORE**Title:** WORKING FOREMAN**Office Address:**

101 N. MAIN STREET

P.O. BOX 1009

ADAMS, WI 53910-1009

Telephone: (608) 339 - 3913**Fax Number:** (608) 339 - 8040**E-mail Address:**

Name of utility commission/committee: City of Adams Public Works Committee

Names of members of utility commission/committee:

MR WILBUR JENSEN

MR WARREN LAQUEE

MR KENNETH ROMELL

MR JAMES STORMOEN

MS VELNA WAITE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/8/1968

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	297,979	279,150	1
Operating Expenses:			
Operation and Maintenance Expense (401)	127,200	117,919	2
Depreciation Expense (403)	41,503	40,891	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,625	40,482	5
Total Operating Expenses	207,328	199,292	
Net Operating Income	90,651	79,858	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	90,651	79,858	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	60,729	19,716	9
Miscellaneous Nonoperating Income (421)	95,289	16,058	10
Total Other Income	156,018	35,774	
Total Income	246,669	115,632	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	246,669	115,632	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	50,151	53,071	13
Amortization of Debt Discount and Expense (428)	1,164	1,225	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,790	3,835	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	55,105	58,131	
Net Income	191,564	57,501	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	673,002	550,594	19
Balance Transferred from Income (433)	191,564	57,501	20
Miscellaneous Credits to Surplus (434)	37,213	64,907	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	901,779	673,002	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	60,729	4
Total (Acct. 419):	60,729	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	87,911	5
AMORTIZATION OF SEWER GRANTS	7,378	6
Total (Acct. 421):	95,289	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED	37,213	9
Total (Acct. 434):	37,213	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	297,979	0	0	0	297,979	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	297,979	0	0	0	297,979	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,033,835	2,028,840	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	447,960	404,316	2
Net Utility Plant	1,585,875	1,624,524	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,081,011	2,079,511	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	616,661	563,070	4
Net Nonutility Property	1,464,350	1,516,441	
Investment in Municipality (123)	17,570	27,207	5
Other Investments (124)	33,105	45,598	6
Special Funds (125)	383,727	264,992	7
Total Other Property and Investments	1,898,752	1,854,238	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	647,164	516,629	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	52,200	53,015	11
Other Accounts Receivable (143)	89,780	64,770	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,569	23,086	14
Materials and Supplies (150)	14,666	12,624	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	821,379	670,124	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,536	19,700	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	74,817	31,134	20
Total Deferred Debits	93,353	50,834	
Total Assets and Other Debits	4,399,359	4,199,720	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	573,261	511,445	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	901,779	673,002	23
Total Proprietary Capital	1,475,040	1,184,447	
LONG-TERM DEBT			
Bonds (221)	1,101,240	1,151,251	24
Advances from Municipality (223)	74,038	84,761	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,175,278	1,236,012	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,667	9,508	28
Payables to Municipality (233)	0	17,938	29
Customer Deposits (235)			30
Taxes Accrued (236)	35,041	37,213	31
Interest Accrued (237)	12,100	13,300	32
Other Current and Accrued Liabilities (238)	10,961	9,152	33
Total Current and Accrued Liabilities	60,769	87,111	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,688,272	1,692,150	38
Total Liabilities and Other Credits	4,399,359	4,199,720	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,033,835	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,033,835	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	447,960	0	0	0	9
Total Accumulated Provision	447,960	0	0	0	
Net Utility Plant	1,585,875	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	404,316				404,316	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,503				41,503	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,471				2,471	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	43,974	0	0	0	43,974	13
Debits during year						14
Book cost of plant retired	330				330	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	330	0	0	0	330	19
Balance End of Year	447,960	0	0	0	447,960	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,078,864	1,500		2,080,364	1
Other (specify):					
Land for future use	647			647	2
Construction work in progress	0			0	3
Total Nonutility Property (121)	2,079,511	1,500	0	2,081,011	
Less accum. prov. depr. & amort. (122)	563,070	53,591		616,661	4
Net Nonutility Property	1,516,441	(52,091)	0	1,464,350	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,966	9,924	2
Sewer utility	2,700	2,700	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,666	12,624	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Mortgage Revenue Bonds	1,164	428	18,536	1
Total			18,536	
Unamortized premium on debt (251)				
NONE	0	428	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	511,445	1
Changes during year (explain):		
TIF CONTRIBUTIONS	61,816	2
Balance end of year	573,261	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1971 Water & Sewer Revenue Bonds	04/01/1971	04/01/2010	5.00%	79,000	1
1993 Water & Sewer Revenue Bonds	09/01/1993	04/01/2013	5.00%	660,000	2
Clean Water Fund Loan	10/22/1997	05/01/2017	3.00%	362,240	3
Total Bonds (Account 221):				1,101,240	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 Advance from TIF	12/31/1997	12/01/2006	5.00%	50,136	1
1993 G.O. Debt	09/21/1993	12/01/2002	4.00%	23,902	2
Total for Account 223				74,038	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	37,213	1
Accruals:		
Charged water department expense	35,041	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	35,041	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
Taxes waived to account 216	37,213	9
Total payments and other debits	37,213	
Balance end of year	35,041	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1971 Revenue Bonds	2,000	2,871	3,871	1,000	1
1993 Revenue Bonds	9,300	35,966	36,366	8,900	2
1997 Clean Water Fund	1,900	11,314	11,114	2,100	3
Subtotal	13,200	50,151	51,351	12,000	
Advances from Municipality (223)					
1993 G O Debt	100	1,439	1,439	100	4
1997 Advance from TIF	0	2,351	2,351	0	5
Subtotal	100	3,790	3,790	100	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	13,300	53,941	55,141	12,100	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	794,559	0	0	897,591	0	1,692,150	1
Add credits during year:							
For Services	2,000			1,500		3,500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				7,378		7,378	5
Balance End of Year	796,559	0	0	891,713	0	1,688,272	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	282,744			265,603		548,347	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICTS	17,570	1
Total (Acct. 123):	17,570	
Other Investments (124):		
SPECIAL ASSESSMENTS	33,105	2
Total (Acct. 124):	33,105	
Special Funds (125):		
SPECIAL FUNDS	4,175	3
REDEMPTION, RESERVE AND DEPRECIATION FUNDS	379,552	4
Total (Acct. 125):	383,727	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	52,200	6
Electric		7
Sewer (Regulated)	0	8
Other (specify):		
NONE		9
Total (Acct. 142):	52,200	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	89,780	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	89,780	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION, ETC	17,569	13
Total (Acct. 145):	17,569	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING	74,817	16
Total (Acct. 183):	74,817	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,031,337	0	0	0	2,031,337	1
Materials and Supplies	10,945	0	0	0	10,945	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	426,138	0	0	0	426,138	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	795,559	0	0	0	795,559	6
Other (specify):					0	7
Average Net Rate Base	820,585	0	0	0	820,585	
Net Operating Income	90,651	0	0	0	90,651	8
Net Operating Income as a percent of						
Average Net Rate Base	11.05%	N/A	N/A	N/A	11.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	542,353	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	787,390	3
Other (Specify):		4
Total Average Proprietary Capital	1,329,743	
Net Income		
Net Income	191,564	5
Percent Return on Proprietary Capital	14.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Revenues are higher due to 1999 being the first full year of the new rates.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 4, 20001

Ms. Linda L. Ritchie, Clerk Treasurer
Adams Municipal Water and Sewer Utility
101 North Main Street
P.O. Box 1009
Adams, WI 53910-1009

1999 Analytical Review DWCCA-20-ELE

Dear Ms. Ritchie:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mayor Kenneth Romell

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		291,937	1
Total Sales of Water		291,937	
Other Operating Revenues			
Forfeited Discounts (470)		1,093	2
Other Water Revenues (474)		4,949	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		6,042	
Total Operating Revenues		297,979	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		74,624	5
General Operating Expenses (680-690)		52,576	6
Total Operation and Maintenance Expenses		127,200	
Other Operating Expenses			
Depreciation Expense (403)		41,503	7
Amortization Expense (404)			8
Taxes (408)		38,625	9
Total Other Operating Expenses		80,128	
Total Operating Expenses		207,328	
NET OPERATING INCOME		90,651	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	1,100	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	1,100	
Metered Sales to General Customers (461)				
Residential	559	27,385	102,217	4
Commercial	115	17,870	45,511	5
Industrial	2	4,637	7,577	6
Total Metered Sales to General Customers (461)	676	49,892	155,305	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		74,791	8
Other Sales to Public Authorities (464)	8	2,173	6,407	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	61,346	54,334	11
Interdepartmental Sales (467)				12
Total Sales of Water	687	113,412	291,937	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Village of Friendship	Village limits	61,346	54,334	1
Total		61,346	54,334	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	61,291	1
Wholesale fire protection billed	13,500	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	74,791	
Forfeited Discounts (470):		
Customer late payment charges	1,093	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,093	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,812	7
Other (specify):		
EQUIPMENT RENTAL, ETC	2,137	8
Total Other Water Revenues (474)	4,949	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	36,992	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,614	3
Chemicals (630)	1,943	4
Supplies and Expenses (640)	12,990	5
Repairs of Water Plant (650)	10,619	6
Transportation Expenses (660)	466	7
Total Plant Operation and Maintenance Expenses	74,624	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,382	8
Office Supplies and Expenses (681)	9,636	9
Outside Services Employed (682)	5,137	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	18,560	13
Miscellaneous General Expenses (689)	861	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	52,576	
Total Operation and Maintenance Expenses	127,200	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		35,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		831	2
Net property tax equivalent		34,210	
Social Security		4,047	3
PSC Remainder Assessment		368	4
Other (specify): NONE			5
Total tax expense		38,625	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Adams				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252222				3
County tax rate	mills		10.632674				4
Local tax rate	mills		9.096250				5
School tax rate	mills		12.021979				6
Voc. school tax rate	mills		2.016606				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.019731				10
Less: state credit	mills		2.146186				11
Net tax rate	mills		31.873545				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.096250				14
Combined School Tax Rate	mills		14.038585				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.134835				17
Total Tax Rate	mills		34.019731				18
Ratio of Local and School Tax to Total	dec.		0.680042				19
Total tax net of state credit	mills		31.873545				20
Net Local and School Tax Rate	mills		21.675339				21
Utility Plant, Jan. 1	\$	2,028,840	2,028,840				22
Materials & Supplies	\$	9,924	9,924				23
Subtotal	\$	2,038,764	2,038,764				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,038,764	2,038,764				26
Assessment Ratio	dec.		0.792953				27
Assessed Value	\$	1,616,644	1,616,644				28
Net Local & School Rate	mills		21.675339				29
Tax Equiv. Computed for Current Year	\$	35,041	35,041				30
Tax Equivalent per 1994 PSC Report	\$	30,732					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	35,041					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,172		4
Structures and Improvements (311)	5,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,305		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	160,292	0	
PUMPING PLANT			
Land and Land Rights (320)	5,433		12
Structures and Improvements (321)	235,830		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,719		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,498		20
Total Pumping Plant	348,480	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,821		23
Total Water Treatment Plant	13,821	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,914		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,172	4
Structures and Improvements (311)			5,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			151,305	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	160,292	
PUMPING PLANT				
Land and Land Rights (320)			5,433	12
Structures and Improvements (321)			235,830	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,719	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,498	20
Total Pumping Plant	0	0	348,480	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,821	23
Total Water Treatment Plant	0	0	13,821	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,914	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	122,216		26
Transmission and Distribution Mains (343)	876,018		27
Fire Mains (344)	0		28
Services (345)	188,927	2,000	29
Meters (346)	96,741	3,325	30
Hydrants (348)	126,970		31
Other Transmission and Distribution Plant (349)	514		32
Total Transmission and Distribution Plant	1,413,300	5,325	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,000		34
Office Furniture and Equipment (372)	174		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	15,723		37
Other General Equipment (379)	75,050		38
Other Tangible Property (390)	0		39
Total General Plant	92,947	0	
Total utility plant in service directly assignable	2,028,840	5,325	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,028,840	5,325	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			122,216 26
Transmission and Distribution Mains (343)			876,018 27
Fire Mains (344)			0 28
Services (345)			190,927 29
Meters (346)	330		99,736 30
Hydrants (348)			126,970 31
Other Transmission and Distribution Plant (349)			514 32
Total Transmission and Distribution Plant	330	0	1,418,295
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			2,000 34
Office Furniture and Equipment (372)			174 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			15,723 37
Other General Equipment (379)			75,050 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	92,947
Total utility plant in service directly assignable	330	0	2,033,835
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	330	0	2,033,835

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,243	10,243	1
February			8,831	8,831	2
March			10,915	10,915	3
April			10,832	10,832	4
May			12,149	12,149	5
June			11,975	11,975	6
July			12,472	12,472	7
August			12,567	12,567	8
September			11,602	11,602	9
October			10,598	10,598	10
November			8,948	8,948	11
December			8,794	8,794	12
Total for year	0	0	129,926	129,926	
Less: Measured or estimated water used in main flushing and water treatment during year				1,192	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				128,734	16
Less: Water sold				113,412	17
Losses and unaccounted for				15,322	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				773	21
Date of maximum: 8/31/1999					22
Cause of maximum:					23
Flushing due to bad water sample.					
Minimum gallons pumped by all methods in any one day during reporting year				171	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				148,037	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
260 NORTH GRANT	#1	274	12	72,904	Yes	1
300 NORTH GRANT	#2	240	12	66,321	Yes	2
210 NORTH COLLEGE	#4	125	16	216,737	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #3 (WELL #1)	BOOSTER #4 (WELL #1)	WELL #1	1
Location	260 NORTH GRANT	260 NORTH GRANT	260 NORTH GRANT	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	LAYNE	5
Year Installed	1935	1975	1935	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	425	300	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	UNKNOWN	U S ELECTRIC	9
Year Installed	1935	1975	1935	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2LL #3-ABANDONED 12/24/97		WELL #4	14
Location	300 NORTH GRANT	300 NORTH GRANT	210 NORTH COLLEGE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	FAIRBANKS-MORSE	LAYNE	AMERICAN	18
Year Installed	1990	1972	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	510	750	830	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WESTINGHOUSE	U S ELECTRIC	22
Year Installed	1990	1972	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	40	30	75	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST SIDE #1	EAST SIDE	WEST SIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1935	1935	1972	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	140	10	140	10
				11
Total capacity in gallons	60,000	90,000	75,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	0.9000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	1,400	0	0	0	1,400	1
A	D	6.000	9,100	0	0	0	9,100	2
M	D	6.000	24,191	0	0	0	24,191	3
A	T	8.000	60	0	0	0	60	4
M	D	8.000	18,814	0	0	0	18,814	5
M	S	8.000	217	0	0	0	217	6
M	T	8.000	125	0	0	0	125	7
M	D	10.000	7,761	0		0	7,761	8
A	D	12.000	4,835	0	0	0	4,835	9
A	T	12.000	165	0	0	0	165	10
M	D	12.000	1,319	0	0	0	1,319	11
M	S	12.000	170	0	0	0	170	12
Total Within Municipality			68,157	0	0	0	68,157	
Total Utility			68,157	0	0	0	68,157	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	440	1	0	0	441		1
M	1.000	232	1	0	0	233		2
M	1.250	1	0	0	0	1		3
M	1.500	6	0	0	0	6		4
M	2.000	11	0	0	0	11		5
M	3.000	1	0	0	0	1		6
M	4.000	10	0	0	0	10		7
M	6.000	2	0	0	0	2		8
M	8.000	2	0	0	0	2		9
Total Utility		705	2	0	0	707	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	206	32	32	0	206	56	1
0.750	507	4	0	0	511	49	2
1.000	25	0	0	1	26	0	3
1.500	3	0	0	0	3	0	4
2.000	15	0	0	0	15	4	5
3.000	2	1	0	0	3	1	6
4.000	3	0	0	0	3	0	7
6.000	7	0	0	0	7	4	8
8.000	1	0	0	0	1	1	9
Total:	769	37	32	1	775	115	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	157	24	0	0	0	25	206	1
0.750	420	54	0	1	0	36	511	2
1.000	0	22	0	2	0	2	26	3
1.500	0	2	0	1	0	0	3	4
2.000	0	9	0	4	0	2	15	5
3.000	0	1	0	0	0	2	3	6
4.000	0	0	1	1	0	1	3	7
6.000	0	0	0	0	4	3	7	8
8.000	0	0	0	0	1	0	1	9
Total:	577	112	1	9	5	71	775	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	110				110	2
Total Fire Hydrants	110	0	0	0	110	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	110
Number of distribution system valves end of year:	149
Number of distribution valves operated during year:	149

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Services installed by customers.

Meters (Page W-17)

Adjustment made to adjust to actual count.
